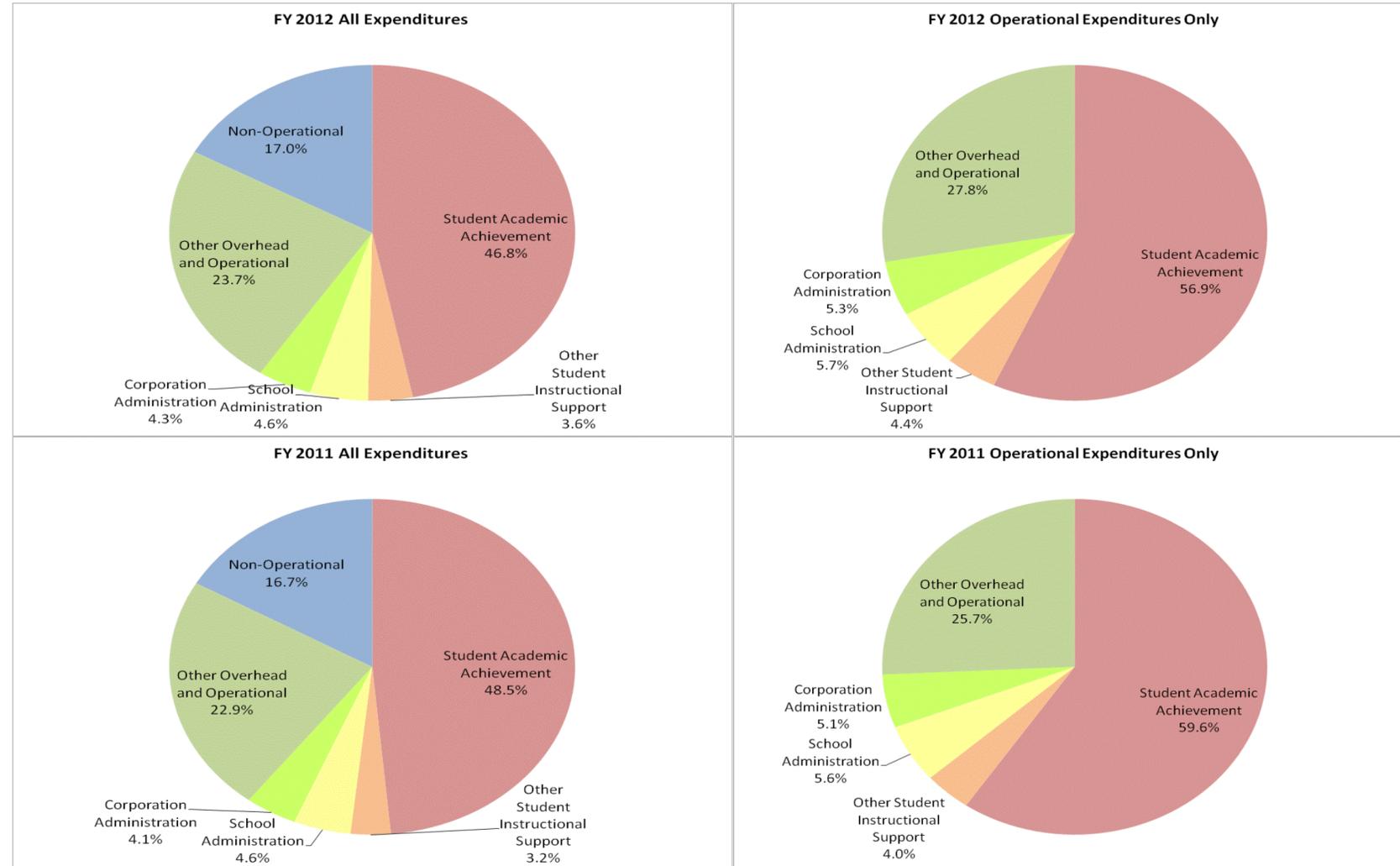


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Benton Community School Corp (395)**

Benton Community School Corp (395)

| Student Instructional Category | FY06 % of Total | | FY09 % of Total | | FY11 % of Total | | FY12 % of Total | |
|--------------------------------|---------------------|-------|---------------------|-------|---------------------|-------|---------------------|-------|
| | FY 2006 | Exp | FY 2009 | Exp | FY 2011 | Exp | FY 2012 | Exp |
| Student Academic Achievement | \$10,733,919 | 44.8% | \$10,110,894 | 47.0% | \$10,576,311 | 48.5% | \$9,605,147 | 46.8% |
| Student Instructional Support | \$1,623,428 | 6.8% | \$1,790,830 | 8.3% | \$1,689,600 | 7.8% | \$1,683,135 | 8.2% |
| Overhead and Operational | \$5,243,163 | 21.9% | \$5,543,357 | 25.8% | \$5,885,357 | 27.0% | \$5,756,128 | 28.0% |
| Nonoperational | \$6,368,598 | 26.6% | \$4,076,400 | 18.9% | \$3,642,068 | 16.7% | \$3,488,666 | 17.0% |
| Grand Total | \$23,969,110 | | \$21,521,480 | | \$21,793,336 | | \$20,533,075 | |

| | FY 2006 | FY 2009 | FY 2011 | FY 2012 |
|-------------------------------------------------------------------------------|---------|---------|---------|---------|
| Student Instructional Expenditures (Academic Achievement plus Support) | 51.6% | 55.3% | 56.3% | 55.0% |



**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Benton Community School Corp (395)**

| Student Instructional Category | Account | FY 2006 | FY 2009 | FY 2011 | FY 2012 | Increase from FY 2006 | Increase from FY 2009 | Increase from previous year |
|--------------------------------------------|----------------------------------------------------------------------------------------------|--------------------|---------------------|---------------------|--------------------|--------------------------|--------------------------|--------------------------------|
| Student Academic Achievement | | | | | | | | |
| | 11050 Regular Programs; Full Day Kindergarten | \$0 | \$388,601 | \$367,333 | \$346,537 | | -11% | -6% |
| | 11100 Regular Programs; Elementary | \$3,107,325 | \$3,421,740 | \$3,983,150 | \$3,568,273 | 15% | 4% | -10% |
| | 11200 Regular Programs; Middle/Junior High | \$3,000 | \$0 | \$0 | \$0 | -100% | | |
| | 11300 Regular Programs; High School | \$2,598,831 | \$3,394,126 | \$3,363,437 | \$2,941,180 | 13% | -13% | -13% |
| | 11355 Regular Programs; High School; Academic Honors High Ability Student Programs | \$0 | \$60,417 | \$91,943 | \$85,736 | | 42% | -7% |
| | 11410 Vocational Education; Agriculture A | \$103,647 | \$58,052 | \$5,735 | -\$1,750 | -102% | -103% | -131% |
| | 11450 Vocational Education; Consumer and Homemaking | \$144,787 | \$108,874 | \$125,621 | \$118,043 | -18% | 8% | -6% |
| | 11470 Vocational Education; Business Education | \$54,008 | \$81,120 | \$61,075 | \$30,824 | -43% | -62% | -50% |
| | 11490 Vocational Education; Industrial Education B | \$100,643 | \$143,793 | \$180,248 | \$182,377 | 81% | 27% | 1% |
| | 11510 Vocational Education; Cooperative Education | \$13,194 | \$0 | \$0 | \$0 | -100% | | |
| | 11520 Vocational Education; Area School Participation | \$73,840 | \$0 | \$0 | \$4,636 | -94% | | |
| | 11590 Other Vocational Education Programs | \$10,628 | \$7,225 | \$21,498 | \$19,615 | 85% | 172% | -9% |
| | 11910 Other Regular Programs; Competency Testing | \$374 | \$0 | \$0 | \$0 | -100% | | |
| | 12110 Gifted And Talented; Gifted and Talented | \$16,380 | \$50,189 | \$38,031 | \$33,641 | 105% | -33% | -12% |
| | 12210 Mental Disabilities; Mild Mental Disabilities | \$1,133,494 | \$1,128,302 | \$1,033,167 | \$1,032,748 | -9% | -8% | 0% |
| | 12220 Mental Disabilities; Moderate Mental Disabilities | \$0 | \$235,979 | \$273,456 | \$288,536 | | 22% | 6% |
| | 12350 Physical Impairment; Homebound | \$1,673 | \$10,562 | \$13,642 | \$12,548 | > 500% | 19% | -8% |
| | 12410 Emotional Disabilities; Emotional Disabilities; Full Time | \$0 | \$252,460 | \$262,993 | \$299,344 | | 19% | 14% |
| | 12710 Equal Opportunity At Risk | \$0 | \$60 | \$0 | \$107 | | 78% | |
| | 12810 Special Education Preschool | \$25,455 | \$58,347 | \$180,489 | \$157,700 | > 500% | 170% | -13% |
| | 12900 Other Special Programs | \$42,189 | \$55,652 | \$63,360 | \$24,715 | -41% | -56% | -61% |
| | 13100 Adult/Continuing Education Programs; Adult Basic Education | \$0 | \$31,756 | \$29,233 | \$6,513 | | -79% | -78% |
| | 13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program | \$49,236 | \$28,099 | \$16,078 | \$3,757 | -92% | -87% | -77% |
| | 14100 Summer School Programs; Elementary | \$45,027 | \$0 | \$0 | \$5,336 | -88% | | |
| | 14300 Summer School Programs; High School | \$73,115 | \$72,036 | \$48,313 | \$31,557 | -57% | -56% | -35% |
| | 15100 Enrichment Programs; Non-Credit | \$8,469 | \$0 | \$0 | \$0 | -100% | | |
| | 16100 Remediation Testing | \$10,835 | \$0 | \$0 | \$0 | -100% | | |
| | 16200 Preventive Remediation | \$87,697 | \$16,584 | \$38,380 | \$22,502 | -74% | 36% | -41% |
| | 17300 Payments to Other Governmental Units Within State; Area Vocational School (Participat | \$0 | \$20,200 | \$13,618 | \$15,418 | | -24% | 13% |
| | 17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specia | \$124,882 | \$133,531 | \$0 | \$39,669 | -68% | -70% | |
| | 22110 Improvement of Instruction; Service Area Direction | \$7,131 | \$6,446 | \$357 | \$6,541 | -8% | 1% | > 500% |
| | 22120 Improvement of Instruction; Instruction and Curriculum Development | \$167,435 | \$143,285 | \$160,756 | \$139,102 | -17% | -3% | -13% |
| | 22130 Improvement of Instruction; Instructional Staff Training | \$8,091 | \$14,927 | \$3,012 | \$5,339 | -34% | -64% | 77% |
| | 22220 Library/Media Services; School Library | \$136,533 | \$177,327 | \$165,972 | \$178,094 | 30% | 0% | 7% |
| | 22230 Library/Media Services; Audiovisual | \$4,079 | \$2,408 | \$5,338 | \$2,934 | -28% | 22% | -45% |
| | 22310 Instruction, Related Technology; Technology Service Supervision and Administration | \$2,302 | \$0 | \$0 | \$0 | -100% | | |
| | 22360 Instruction, Related Technology; Network Support | \$199,077 | \$0 | \$0 | \$0 | -100% | | |
| | 22380 Instruction, Related Technology; Professional Development for Instruction, Focused Tec | \$0 | \$6,965 | \$11,958 | \$3,537 | | -49% | -70% |
| | 22900 Other Support Service, Instructional Staff | \$0 | \$1,830 | \$3,112 | \$38 | | -98% | -99% |
| | 26497 2007 Account Code - Teachers Retirement Fund | \$472,812 | \$0 | \$0 | \$0 | | | |
| | 60500 Nonprogramed Charges; Debt Service TBR ; Transfers ECA Only | \$0 | \$0 | \$15,006 | \$0 | | | -100% |
| Student Academic Achievement Total | | \$8,826,189 | \$10,110,894 | \$10,576,311 | \$9,605,147 | 9% | -5% | -9% |
| Student Instructional Support | | | | | | | | |
| | 21120 Attendance and Social Work Services; Attendance Services | \$29,664 | \$49,441 | \$56,558 | \$49,114 | 66% | -1% | -13% |
| | 21190 Attendance and Social Work Services; Other Attendance and Social Work Services | \$105,154 | \$133,481 | \$94,646 | \$93,826 | -11% | -30% | -1% |
| | 21210 Guidance Services; Service Area Direction | \$5,481 | \$0 | \$0 | \$0 | -100% | | |
| | 21220 Guidance Services; Counseling Services | \$259,722 | \$314,791 | \$202,643 | \$217,116 | -16% | -31% | 7% |
| | 21340 Health Services; Nurse Services | \$103,911 | \$135,316 | \$129,957 | \$117,645 | 13% | -13% | -9% |
| | 21390 Health Services; Other Health Services | \$4,510 | \$3,080 | \$3,762 | \$4,252 | -6% | 38% | 13% |
| | 21420 Psychological Testing | \$58,757 | \$39,140 | \$7,007 | \$7,218 | -88% | -82% | 3% |
| | 21430 Psychological Counseling | \$0 | \$38,508 | \$69,869 | \$69,240 | | 80% | -1% |
| | 21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Ser | \$140,483 | \$195,596 | \$130,900 | \$171,742 | 22% | -12% | 31% |
| | 21990 Other Support Services, Students; Other Student Services | \$0 | \$7,633 | \$0 | \$0 | | -100% | |
| | 24100 Office of The Principal | \$617,877 | \$873,844 | \$994,258 | \$952,984 | 54% | 9% | -4% |
| Student Instructional Support Total | | \$1,325,558 | \$1,790,830 | \$1,689,600 | \$1,683,135 | 27% | -6% | 0% |
| Overhead and Operational | | | | | | | | |

**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Benton Community School Corp (395)**

| Student Instructional Category | Account | FY 2006 | FY 2009 | FY 2011 | FY 2012 | Increase from FY 2006 | Increase from FY 2009 | Increase from previous year |
|---------------------------------------|----------------------------------------------------------------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------------|--------------------------|--------------------------------|
| | 23110 Board of Education; Service Area Direction | \$0 | \$19,475 | \$6,267 | \$16,857 | | -13% | 169% |
| | 23120 Board of Education; Service Area Assistants | \$12,292 | \$19,991 | \$21,224 | \$20,436 | 66% | 2% | -4% |
| | 23150 Board of Education; Legal Services | \$9,775 | \$55,835 | \$17,925 | \$10,348 | 6% | -81% | -42% |
| | 23160 Board of Education; Promotion Expenses | \$2,139 | \$1,499 | \$1,923 | \$2,679 | 25% | 79% | 39% |
| | 23210 Executive Administration; Office of The Superintendent | \$134,244 | \$238,885 | \$262,036 | \$214,687 | 60% | -10% | -18% |
| | 23220 Executive Administration; Community Relations | \$0 | \$486 | \$0 | \$0 | | -100% | |
| | 23290 Executive Administration; Other Executive Administration Services | \$1,914 | \$0 | \$0 | \$0 | -100% | | |
| | 25110 Fiscal Services; Office of The Business Manager | \$145,049 | \$407,315 | \$338,283 | \$353,795 | 144% | -13% | 5% |
| | 25120 Fiscal Services; Service Area Direction | \$911 | \$0 | \$0 | \$0 | -100% | | |
| | 25191 Other Fiscal Services; Refund of Revenue | \$2,858 | \$528 | \$8,922 | \$1,782 | -38% | 237% | -80% |
| | 25192 Other Fiscal Services; Petty Cash | \$700 | \$750 | \$750 | \$750 | 7% | 0% | 0% |
| | 25199 Other Fiscal Services; Other | \$0 | \$20,938 | \$21,859 | \$5,331 | | -75% | -76% |
| | 25400 Planning, Research, Development and Evaluation | \$1,150 | \$0 | \$1,250 | \$3,850 | 235% | | 208% |
| | 25740 Personnel Services; Noninstructional Personnel Training | \$1,264 | \$0 | \$0 | \$0 | -100% | | |
| | 25750 Personnel Services; Health Services | \$1,650 | \$225 | \$1,142 | \$4,063 | 146% | > 500% | 256% |
| | 25810 Administrative Technology Services; Technology Services Supervision And Administrat | \$0 | \$65,496 | \$30,533 | \$96,376 | | 47% | 216% |
| | 25830 Administrative Technology Services; Systems Application Development | \$0 | \$2,576 | \$701 | \$2,669 | | 4% | 281% |
| | 25860 Administrative Technology Services; Hardware Maintenance And Support | \$0 | \$83,231 | \$137,580 | \$123,151 | | 48% | -10% |
| | 25870 Administrative Technology Services; Professional Development Costs For Administrati | \$0 | \$0 | \$7,825 | \$7,825 | | | 0% |
| | 25890 Other Technology Services | \$1,410 | \$3,373 | \$5,831 | \$8,073 | 473% | 139% | 38% |
| | 25990 Other Support Services, Central | \$0 | \$7,120 | \$39,887 | \$18,431 | | 159% | -54% |
| | 26100 Operation and Maintenance of Plant Services; Service Area Direction | \$6,192 | \$79,881 | \$172,978 | \$178,546 | > 500% | 124% | 3% |
| | 26200 Operation and Maintenance of Plant Services; Maintenance of Buildings | \$1,424,574 | \$1,823,327 | \$1,605,554 | \$1,564,779 | 10% | -14% | -3% |
| | 26300 Operation and Maintenance of Plant Services; Maintenance of Grounds | \$76,986 | \$66,706 | \$56,380 | \$55,307 | -28% | -17% | -2% |
| | 26400 Operation and Maintenance of Plant Services; Maintenance of Equipment | \$257,997 | \$269,110 | \$354,629 | \$370,442 | 44% | 38% | 4% |
| | 26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds | \$775 | \$0 | \$0 | \$0 | | | |
| | 26499 2007 Account Code - Other | \$7,429 | \$0 | \$0 | \$0 | | | |
| | 26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses) | \$437 | \$0 | \$0 | \$0 | -100% | | |
| | 26600 Operation and Maintenance of Plant Services; Security Services | \$0 | \$0 | \$0 | \$15,000 | | | |
| | 26700 Operation and Maintenance of Plant Services; Insurance | \$165,233 | \$119,875 | \$131,840 | \$198,625 | 20% | 66% | 51% |
| | 26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plan | \$2,479 | \$2,752 | \$3,390 | \$3,955 | 60% | 44% | 17% |
| | 27010 Student Transportation; Service Area Direction | \$113,090 | \$118,554 | \$79,760 | \$138,560 | 23% | 17% | 74% |
| | 27100 Student Transportation; Vehicle Operation | \$589,903 | \$751,721 | \$723,318 | \$745,467 | 26% | -1% | 3% |
| | 27200 Student Transportation; Monitoring Services | \$0 | \$0 | \$0 | \$6,825 | | | |
| | 27300 Student Transportation; Vehicle Servicing and Maintenance | \$385,659 | \$529,762 | \$613,388 | \$665,777 | 73% | 26% | 9% |
| | 27400 Student Transportation; Purchase of School Buses | \$704,950 | \$0 | \$373,912 | \$0 | -100% | | -100% |
| | 27500 Student Transportation; Insurance on Buses | \$55,224 | \$36,372 | \$30,928 | \$55,446 | 0% | 52% | 79% |
| | 27700 Student Transportation; Contracted Transportation Services | \$2,123 | \$0 | \$0 | \$0 | -100% | | |
| | 27910 Student Transportation; Bus Driver Training | \$1,207 | \$4,177 | \$4,038 | \$4,929 | 308% | 18% | 22% |
| | 31100 Food Services Operations; Service Area Direction | \$27,523 | \$72,720 | \$86,135 | \$92,961 | 238% | 28% | 8% |
| | 31200 Food Services Operations; Food Preparation and Dispensing | \$550,047 | \$740,000 | \$736,621 | \$768,407 | 40% | 4% | 4% |
| | 31900 Other Food Services | \$0 | \$677 | \$8,548 | \$0 | | -100% | -100% |
| Overhead and Operational Total | | \$4,687,184 | \$5,543,357 | \$5,885,357 | \$5,756,128 | 23% | 4% | -2% |
| Nonoperational | | | | | | | | |
| | 33100 Community Service Operations; Direction of Community Services | \$0 | \$0 | \$50 | \$642 | | | > 500% |
| | 33300 Civic Services | \$0 | \$771 | \$150 | \$0 | | -100% | -100% |
| | 33990 Other Community Services; Other | \$898 | \$500 | \$0 | \$0 | -100% | -100% | |
| | 41000 Facilities Acquisition and Construction; Land Acquisition and Development | \$101,223 | \$13,665 | \$4,203 | \$13,729 | -86% | 0% | 227% |
| | 43000 Facilities Acquisition and Construction; Professional Services | \$472,501 | \$14,442 | \$91,824 | \$16,515 | -97% | 14% | -82% |
| | 45100 Building Acquisition, Construction and Improvements | \$4,414,778 | \$808,203 | \$82,685 | \$237,531 | -95% | -71% | 187% |
| | 45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts | \$0 | \$166,594 | \$166,594 | \$166,594 | | 0% | 0% |
| | 45400 Building Acquisition, Construction and Improvement; Sports Facilities | \$24,241 | \$1,116 | \$7,990 | \$20,450 | -16% | > 500% | 156% |
| | 45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment | \$101,890 | \$87,873 | \$156,883 | \$135,518 | 33% | 54% | -14% |
| | 46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment | \$19,035 | \$0 | \$0 | \$0 | -100% | | |
| | 47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment | \$394,829 | \$277,891 | \$573,250 | \$412,873 | 5% | 49% | -28% |
| | 49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction | \$11,058 | \$0 | \$0 | \$0 | -100% | | |
| | 51100 Debt Services; Principal on Debt; Bonds | \$682,175 | \$115,054 | \$130,000 | \$135,000 | -80% | 17% | 4% |
| | 52100 Debt Services; Interest on Debt; Bonds | \$10,530 | \$141,119 | \$128,189 | \$121,164 | > 500% | -14% | -5% |
| | 52200 Debt Services; Interest on Debt; Temporary Loans | \$129,911 | \$219,671 | \$70,251 | \$0 | -100% | -100% | -100% |
| | 53100 Debt Services; Lease Rental; Buildings ; Principal | \$0 | \$0 | \$1,110,000 | \$1,155,000 | | | 4% |
| | 53150 Debt Services; Lease Rental; Buildings ; Interest | \$0 | \$1,204,500 | \$1,120,000 | \$1,073,000 | | -11% | -4% |

**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Benton Community School Corp (395)**

| Student Instructional Category | Account | FY 2006 | FY 2009 | FY 2011 | FY 2012 | Increase from FY 2006 | Increase from FY 2009 | Increase from previous year |
|--------------------------------|------------------------------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------------|--------------------------|--------------------------------|
| | 54200 Common School Fund; Principal | \$0 | \$1,025,000 | \$0 | \$0 | | | |
| | 59100 Other Debt Services Obligations; Registrars Fee | \$5,030 | \$0 | \$0 | \$0 | -100% | | |
| | 59200 Other Debt Services Obligations; Bank Fee | \$500 | \$0 | \$0 | \$0 | -100% | | |
| | 60700 Nonprogramed Charges; Scholarships | \$0 | \$0 | \$0 | \$650 | | | |
| Nonoperational Total | | \$6,368,598 | \$4,076,400 | \$3,642,068 | \$3,488,666 | -45% | -14% | -4% |
| Prorated By Fund | | | | | | | | |
| | 26491 2007 Account Code - PERF | \$202,351 | \$0 | \$0 | \$0 | | | |
| | 26492 2007 Account Code - Social Security | \$828,544 | \$0 | \$0 | \$0 | | | |
| | 26493 2007 Account Code - Workmen's Compensation | \$98,916 | \$0 | \$0 | \$0 | | | |
| | 26494 2007 Account Code - Group Insurance | \$1,217,267 | \$0 | \$0 | \$0 | | | |
| | 26496 2007 Account Code - Unemployment Compensation | \$11,745 | \$0 | \$0 | \$0 | | | |
| | 26498 2007 Account Code - Severance / Early Retirement Pay | \$402,757 | \$0 | \$0 | \$0 | | | |
| Prorated By Fund Total | | \$2,761,580 | \$0 | \$0 | \$0 | | | |